Secti. II-27—58,004—27-10-47.

Revenue **(194 8-) Department.**

Ms. SERIES.

G.O. NO. 1899

Dated 9th August 1948

[Despatch Abstract.]

Establishment - Commercial Taxes Department - (Coimbatore) Assistant Commercial Tax Officer, Kollegal - Authorised to exercise powers of Deputy Commercial Tax Office also - Notification published.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

May be sent to Legal for scrutiny of the notification.

MR 20/7/48

TN 20.7.48.

Lu 20/7/48

Legal

Legal

Legal Department Rev co 40272 N/48-1
20.7—48

The draft notification refers to "Assistant Commercial Tax Officer stationed at Kollegal having jurisdiction over the whole of Kollegal Taluk". It is not known whether there is any Assistant Commercial Tax Officer stationed at Kollegal having no jurisdiction over the whole of the Kollegal Taluk. If there is no such officer, the words "having jurisdiction over the whole of Kollegal Taluk" occurring in the draft are unnecessary and may be omitted. Subject to this remark, the alterations indicated in red ink on the draft notification may be made.

A S 8985

B

ASSISTANT SECRETARY 21 JUL 1948 LEGAL DEPARTMENT

CS 21.7.48 JS

KR 26/7/48

legal u ono. 8985/48-1
26/7/48

Rev

UNDER SECRETARY TO GOVERNMENT 27 JUL 1948 REVENUE DEPARTMENT

K 40272 N

29/7/48

Rev Dept.

To DS.

Please see the Legal ~~not~~ Dept's note above.

2. With reference to 'A' above it is submitted that the Asst. Commercial Tax officer stationed at Kollegal Taluk exercises jurisdiction over the whole of Kollegal Taluk. There is no other A.C.T.O in the Taluk. The words referred to at 'B' above may be deleted from the draft notification as suggested by Legal. The draft ~~enclosed~~ as per/ante as amended by Legal is for approval

D/C-Stat
N
6/8

~~Read: G.O. Ms. No. 1232 Revenue dated 26-6-48.~~

~~Read above: From the Board of Revenue, Rc. No. 40272 N/48 dated 7-6-48.~~

No 40272 N/48

Read above: From the Board of Revenue, Rc. No. 40232/47-16 dated 10.7.48.

bb
9/8

Sp I-2 C.F

G.O. Ms. No 1899 dated 9-8-48

The Govt. approve the proposal of the Board of Revenue that the Assistant Commercial Tax Officer, Kollegal should be authorised to exercise the powers of a Deputy Commercial Tax Officer also under the provisions of the Madras General Sales Tax Act, 1939, ~~the Madras General Sales Tax Act, 1939~~, the Madras Sales of Motor Spirit Taxation Act, 1939 and the Madras Entertainments Tax Act, 1939.

2. The appended notification will be published in the Fort St. George Gazette.

TW
20.7.48

Sd/-
20/7/48.

NOTIFICATION.

With effect from 1-7-1948 the Assistant Commercial Tax Officer stationed t Kollegal having jurisdiction over the whole of Kollegal Taluk of Coimbatore istrict will also function as a Deputy Commercial Tax Officer for the assess-ent of dealers whose turnover exceeds twenty thousand ruppes and for arrying out other provisions of the M.G.S.T.Act, & M.B.M.S.T - Act in Kollegal aluk.

opy of para 4 of Dy.Commissioner's Ref.1082/48, dated 27-6-1948 to the Addl. Joint Secretary, Board of Revenue.

Sub:- Establishment - Temporary - Commercial Taxes Department - M.G.S.T. Act as amended - Additional staff - Employment -

Ref:- G.O.Mis.No.1252 Revenue dated 25-5-1948 communicated in B.P.Ref.U.7871/47-10, dated 9-6-1948.

xx xx xx

4. Kollegal is a Kanarese area. It has trade connections with Mysore State t was previously attached to Asst.Commrl.Tax Officer, Gobi, 85 miles distance. t is necessary that this area should be properly explored and a separate fficer knowing Kanarese should be stationed. An officer of the rank of A.C.T.O. ill suffice, but he may be empowered by a notification that he will have jurisdic-ion over higher assessments also (i.e. above a turnover of Rs.20.000/-) In such ases he will sign the assessment and other orders in respect of D.C.T.O's lealers as A.C.T.O. exercising the powers of a Dy.Commrl.Tax Officer. So in my present porposals, one post of an Asst.Commrl.Tax Officer has been provided for Kollegal. . The Collector of South Kanara may be requested to spare the services of a suitable Asst.Commrl.Tax Officer for transfer.

xx xx xx

(True Copy)

for Addl. Joint Secretary.

Revenue Department.

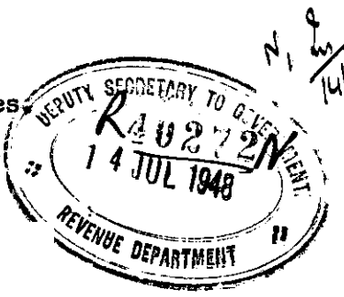
Subject.

Establishment - Commercial Tax Department - The Nilgiris and Coimbatore District - Additional staff -

Madras. Ref.No.U.4232/47--16: Dated:- 10-7-1948.

Khan Sahib Md.Sultan Mohiuddin Hussain Sahib Bahadur, B.A., Additional Joint Secretary, Board of Revenue.

S. Ranganathan, Esq., OBE., ICS., Commissioner of Land Revenue and Commercial Taxes.



Read:— G.O.Ms.1352, Rev., dated 7-6-1948.
D.C.(S). No.1081/48, dated 27-6-1948.

Submitted to the Government.

2. The Deputy Commissioner, Commercial Taxes (South) in his letter cited above has proposed that the Assistant Commercial Tax Officer, Kollegal may be authorised to exercise the powers of a Deputy Commercial Tax Officer also, in view of the smaller number of Assistant Commercial Tax Officers and Deputy Commercial Tax Officers assessees in that taluk.

3. In notification No.819 dated 15-9-1939 the powers of the assessing officers have been fixed by the Government. As the Government sanction is necessary to authorise the Assisttant Commercial Tax Officer to exercise unlimited powers, the Board requests that the Government may be pleased to authorise the Assistant Commercial Tax Officer, Kollegal to exercise the powers of a Deputy Commercial Tax Officer also. The Board requests that the draft notification submitted by the Deputy Commissioner of Commercial Taxes may also be approved.

for Additional Joint Secretary.

rm.10/7:

To The Secretary to Government, Revenue Department.
Copy to the Deputy Commissioner of Commercial Taxes (South).

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Copy of letter No.1081/48, dated 27-6-1948, from Dy.Commissioner of Commercial Taxes, S. Division, Coimbatore.

Sub:- Establishment - Commercial Taxes Department - The Nilgiris and Coimbatore District - Additional staff -

Ref:. Board 's Ref.U.4232/47-15, dated 17-6-1948.

I invite attention to para 4 of my No.1082/48A dated 27-6-1948 (Copy nclosed for ready reference). There are 186 Asst. Commercial Taxe Officer's ssessees and 60 Dy.Commercial Tax Officer's assessees in Kollegal Taluk. It is mportant for silk trade. It borders on Mysore state requiring wate of imports nd exports. This area on account of its distance of 85 miles from the Headquarters f Asst. Commercial Tax Officer, Gobi, could not be properly tackled. The accounts f dealers are in Kanarese and they have to be closely checked by an Officer having knowledge of this language. A separate Asst.Commercial Tax Officer has therefore been proposed for this area so that it may be fully explored and exclusive ttention paid to improve the assessments in this area.

There are 60 Dy. Commercial Tax Officer's dealers. I suggest that the Asst. ommercial Tax Officer, Kollegal may be empowered to deal with these assessments lso. This will give relief to Dy.Commercial Tax Officer, Gobichettipalayam whose s a heavy charge. Besides, these higher assessments will be properly scrutinised y one having a knowledge of the language. As the Asst. Commercial Tax Officer nly is empowered to do these assessments, there is no extra cost to the state. The ommercial Tax Officer, Coimbatore North may be ordered to cause the enclosed otification published in the district gazette. While dealing with assessment and icences and other proceedings against Dy.Commercial Tax Officer's dealers, he will ign as Assistant Commercial Tax Officer exercising the powers of a Dy.Commercial ax Officer.

I reques